



Georgia Department of Revenue

Muscogee County Local Ad Valorem Tax Facts

Caution: By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 06/17/2014.

LOCAL TAX OFFICIALS

Tax Commissioner

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Chairman of the Board of Tax Assessors

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Chairman of the Board of Commissioners

Teresa Tomlinson, Mayor
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PROPERTY TAX RETURNS - Board of Tax Assessors Property tax returns must be filed with the Muscogee County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

Click the links below for more information on property tax assessments and filing tax returns:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/geninf.aspx>

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

HOMESTEAD EXEMPTIONS - Property Tax Section The deadline for filing for a homestead exemption in Muscogee County is April 1.

Application for homestead exemption is made with the Tax Commissioner in the county. A copy of the recorded warranty deed is required to apply. Failure to apply by the deadline is considered a waiver of the exemption for that year. This section describes special local homestead exemptions that apply only in this county. Statewide homestead exemptions are also available and may provide more tax relief depending upon the taxpayer's circumstances. The following local homestead exemptions are offered in this county:

The **Standard Homestead Exemption** is available to all homeowners who otherwise qualify by ownership and residency requirements and it is an amount equal to \$2,000 on the State portion and \$13,500 off assessment on local value, which is deducted from the 40%, assessed value of the homestead property. The homestead exemption freezes the assessment on the property. The exemption applies to the maintenance and operation portion of the millage rate levy of the county and the county school system and the State millage rate levy. It does not apply to the portion of the millage rate levied to retire bonded indebtedness. (Act 153, 1980)

The **Standard Elderly General Homestead Exemption** is available to homeowners who otherwise qualify and who are 65 and older where the net income of the applicant and spouse does not exceed \$10,000 for the preceding year. Social Security income and retirement income are calculated in a different category. This amount varies yearly. The amount for 2013 was \$60,792. This exemption, which is in an amount up to \$4,000 deducted from the State and \$21,500 off the 40% assessed value of the homestead property applies to county taxes, school taxes, and the state tax and it does apply to taxes levied to retire bonded indebtedness. (Act 153, 1980)

The **Standard Elderly School Tax Homestead Exemption** is an increased homestead exemption for homeowners **62 and older** where the net income does not exceed \$10,000 for the prior year. (If gross income is less than \$6,000, all school taxes are exempt). Social Security and retirement income are calculated in a different category. This amount varies yearly. The maximum for 2010 is \$55,742. This exemption applies only to school tax, but it does include taxes levied to retire bond indebtedness. The amount of the exemption cannot exceed \$13,500, which is deducted from the 40% assessed value of the homestead property. (HR 451-1298, 1974)

The **Disabled Veterans Homestead Exemption** is available to certain disabled veterans in an amount up to \$60,000 plus deducted on the State portion and \$64,760 from the 40% assessed value of the homestead property. This exemption applies to all ad valorem tax levies; however, it is restricted to certain types of serious disabilities providing proof of disability from the Veteran Administration or from a private physician in certain circumstances. Disability must be 100%. (HB 3 983, 1991)

The **Unremarried Surviving Spouse Exemption** is available to the unremarried surviving spouse of a member of the armed forces who was killed in any war or armed conflict in which the United States was engaged (documentation from Secretary of Defense is required) in an amount up to \$60,000 plus.

The **Floating or Varying Homestead Exemption** is an exemption that is available to homeowners 62, older with gross household incomes of \$30,000, or less. The exemption applies to state and county ad valorem taxes but it does not apply to school tax. The exemption is called a floating exemption because the amount of the exemption increases as the value of the homestead property is increased. However, this exemption replaces any other state and county exemption already in place for the property, taxpayers should be very careful in making application since in many instances the granting of this exemption will initially increase the amount of taxes levied on the property.

Tax Deferral In addition to the various homestead exemptions that are authorized, the law also provides a Property Tax Deferral Program whereby qualified homestead property owners 62 and older with gross household income of \$15,000 or less may defer but not exempt the payment of ad valorem taxes on a part of all of the homestead property. Generally, the tax would be deferred until the property ownership changes or until such time the deferred taxes plus interest reach a level equal to 85% of the fair market value of the property.

***60,000 Plus an Additional Sum** - The additional sum is determined according to an index rate set by United States Secretary of Veterans Affairs

Homestead Valuation Freeze Exemption Muscogee County has a constitutional amendment on the valuation of property, which has the same effect as several other counties that have enacted a homestead valuation freeze exemption. This exemption will freeze the valuation of property at the base year valuation for as long as the homeowner owns and resides on the property. Click the link for more information on homestead exemptions:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt/homestead.aspx>

FREEPORT LEVEL 1 EXEMPTIONS - Board of Tax Assessors Muscogee County voters have elected to exempt the following types of commercial and industrial inventory:

Class 1 - Raw materials and goods in process of manufacture - 100% exemption

Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption

Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption.

The deadline for filing an application for Freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption. For more information on freeport exemptions click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt.aspx>

AD VALOREM TAX PAYMENTS - Property Tax Section Taxes are paid in installments in Muscogee County: 40 percent is due by October 1 and the balance of 60 percent is due by December 1. The Tax Commissioner collects ad valorem taxes. Payments are made in installments in October and December.

If 40 percent is not paid by October 1, the total amount is delinquent and subject to penalty and interest. A five (5) percent penalty is attached if the first portion is not paid by October 1; if not paid by December 1 another five (5) percent penalty is attached. A one (1) percent interest penalty is attached if payment is not received (postmarked) by midnight December 20. The one percent interest is attached each month thereafter until payment is received. For more information on tax payment deadlines click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

VALUATION APPEALS If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment. For more information on the procedure to file an appeal click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/appeals.aspx>

AD VALOREM TAX REFUNDS - Property Tax Section If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment. For more information on the procedure to file a claim for refund, click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/refunds.aspx>

MOTOR VEHICLE REGISTRATION - Motor Vehicle Section Muscogee County is on the 12-month staggered registration system.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the "birthday tax." The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

For more information on motor vehicle ad valorem taxation click the link below:

<http://www.etax.dor.ga.gov/ptd/cds/mvman/index.aspx>

MOBILE HOME TAXATION – (Property Tax Section) Mobile Home Location Permits Taxpayers locating a mobile home in Muscogee County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

Mobile Home Returns Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before May 1 of each year at the same time they apply for the location permit. For more information on mobile homes click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/mobile.aspx>

INTANGIBLE RECORDING - Clerk of Superior Court - Property Tax Section Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Muscogee County, the Clerk of Superior Court is responsible for collection intangible recording tax.

Clerk of Superior Court

P.O. Box 2145

Columbus, Ga. 31902

(706) 653-4353

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. For more information on the intangible recording tax click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/intrec.aspx>

OTHER INFORMATION

Local Ordinances The local ordinance that governs the collection and payment of county property taxes is Columbus Charter Section 7-300--a duly enacted measure of the General Assembly of Georgia.

Independent School Systems There are no independent city school systems in this county.

Columbus Government - <http://www.columbusga.org/> this webpage is a service provided by the Georgia Department of Revenue, Local Government Services Division. Comments or questions about this page should be directed to <mailto:Local.Government.Services@dor.go.gov>

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www.etax.dor.ga.gov

www.etax.dor.ga.gov/ptd/county/index.aspx

http://www.etax.dor.ga.gov/ptd/County/LGS_Local_Property_Tax_Facts_for_the_County_of_Muscogee.pdf

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